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this they threw away, chiefly owing to the cowardice of Prince Trubetzkoi whom they had made their leader at the critical moment. Their failure was followed by almost a generation of reactionary government, a period distinguished it is true by brilliant literary activity but characterized by political stagnation. Revolutionary ideas only began to crop up again under the influence of the teachings of the French socialists, of the troubles of 1848 in western Europe, of the disasters of the Crimean War, the reforms of Alexander II., and the disappointment that followed their first application.

Professor Kulczycki is not writing for beginners; he assumes on the part of his readers familiarity with the history of Russia and with general conditions and he refers to rather than describes political events. What he does offer us is the story of the chief revolutionists for nearly half a century. He explains their respective theories, not perhaps at undue length but in such numbers as to leave us in the end rather confused as to the special peculiarities of each, the more so as several of these revolutionists differed not only from one another but also in the details of their own opinions at different moments in their careers. He seems to have most admiration for Herzen and for Chernyshevski, and does not condemn the anarchistic doctrines of Bakunin, but treats them objectively; indeed, throughout, his tone is so admirably sober that we may forgive him a slight dryness and occasional unnecessary disquisitions. We may well be grateful for so careful and judicial a presentation of the characters, teachings, and activities of the men who were as truly the fathers of the Revolution in Russia as the *philosophes* of the eighteenth century were of the Revolution in France.

ARCHIBALD CARY COOLIDGE.

The Income Tax: a Study of the History, Theory, and Practice of Income Taxation at Home and Abroad. By EDWIN R. A. SELIGMAN, McVickar Professor of Political Economy, Columbia University. (New York: The Macmillan Company. 1911. Pp. xi, 711.)

PROFESSOR SELIGMAN's purpose, as he tells us in his preface, is to give "an exhaustive statement, not only of the legislation and of the parliamentary history, but also of the scientific as well as of the more ephemeral literature of the topic, in the most important countries from which we have a lesson to learn". This purpose has been carried out with the thoroughness which his earlier works would lead us to expect. The space is about equally divided between the United States and foreign countries. Among foreign countries most attention is naturally devoted to England, the discussion constituting the most complete history of the English income tax which we have. The history of the Prussian tax, and of the agitation of the income tax in France, which seems to be on the point of culminating in actual legislation, are also

discussed in detail, while the history of the Austrian, Italian, and Swiss income taxes is given in more summary form.

The chapters on the income tax in the American colonies, state income taxes, the income tax of 1894, and the proposed sixteenth amendment, and a portion of the chapter on the constitutionality of the income tax have previously appeared in essay form, but the last named chapter has been greatly expanded, and additional chapters have been added on the Civil War income tax, and the income tax in the Southern Confederacy. A chapter on the Fundamental Problems and a chapter on "A Practicable Programme" precede and follow respectively the historical discussion which constitutes the main portion of the volume.

It is evident that Professor Seligman has written with a practical as well as an historical purpose. He believes that the time is now ripe for the adoption of the tax as a permanent part of the fiscal system of the United States and that it promises to be, as it was in England and Prussia, the most effective instrument in bringing about the needed reforms in the existing tax system, in particular the abandonment of the tax on personal property. Considerations of both economic and administrative conditions, however, preclude the levying of the tax by the states. He suggests, therefore, that the tax be levied by the federal government, and that a portion at least of the proceeds be distributed among the states, the federal government having, of course, the power, which may some time prove to be essential to the preservation of its existence, of using the tax to meet its own needs. The method of federal collection he believes might also be employed with advantage in connection with the corporation and inheritance taxes. Possibly "A Vision of Future Possibilities" would have been a better title than "A Practicable Programme" for the chapter in which these views are advanced.

The portions of the book which will attract the most attention at the moment are those which deal with the income tax decisions of 1895 and the proposed income tax amendment. In connection with the former, the author shows beyond question that the court was led astray on certain questions of historical fact. In connection with the latter, he combats Governor Hughes's position in his message to the New York legislature, urging that even if, as is improbable, the court should decide that the amendment gives the federal government the right to tax the securities of state and municipal governments, such a right is in accord with sound economic principles and need cause no fear of an encroachment by the federal government on the power of the states.

There are some errors of proof-reading and inaccurate statements. Of some importance are the statement on page 244 that under the Prussian law of 1873 "the two lower classes [*i. e.*, incomes up to 4200 marks] were abolished"; the statement (page 593) that the present federal corporation tax is levied on dividends instead of net income; and the substitution of "when" for "nor" in the quotation at the bottom of page 623. The discussion of the genesis of the corporation tax on

page 593 hardly gives a correct impression of the sequence of events. There is an excellent index, while a full bibliography and a wealth of bibliographical notes greatly increase the value of the work for students.

HENRY B. GARDNER.

BOOKS OF AMERICAN HISTORY

Guide to the Materials for American History in Roman and Other Italian Archives. By CARL RUSSELL FISH, Professor of American History, University of Wisconsin. (Washington: Carnegie Institution of Washington. 1911. Pp. ix, 289.)

THIS work is published by the Carnegie Department of Historical Research as a preliminary chart of a region still largely unexplored. Under limitations of time, but with a wide field to cover, we consider that Professor Fish has produced a work very satisfactory and decidedly useful. The lines of American history in Roman and other Italian archives are here well traced. The general introduction upon the papal administration (pp. 1-14) merits the attention of cultured persons in general, besides professional historians; and his particular introductions to different depositories are sufficiently minute to be individual as well as instructive. We might mention as an instance of useful information to be gathered there the section on Nunciatures (pp. 53-57).

With perfectly correct judgment, the entries of documents in the numerous series are made without adding any appreciation proper to the historian. So we shall state in brief what results the historian may expect from the use of the matter here sketched. In the first place, it is clear that for any writer on Catholic affairs in America, whether North, Central, or South, this matter is indispensable. If one does not study in the archives for himself, he must send over for copies, as Dr. J. G. Shea did; though it requires very little experience to see that it is one thing to have a document apart and separate, but quite another thing to see it in its environment. A solitary document may be as misleading as it is lonely, since it can lose as much by detachment as an historian does by attachment. Irrespective of all that critical apparatus implies, there is a native environment about a document in its own habitat, among other papers which, even if not connected with it, respire in the archives the atmosphere of the time, and envelop the student in it. Though lists which tabulate documents cannot satisfy this requirement, still we imagine they will conduce in some way to this effect upon the mind.

In the next place we note that, in the movement of political affairs, an important element to determine is the motive or ethical power at work. When a nation like Spain is in action, the element of Catholic principle cannot be separated from the policy actuating the government, whether the latter be faithful to the principles of its religion or not.